

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

DOREL STEEL ERECTION CORPORATION	:	
	:	
vs.	:	C.A. No.: 05-10627-WGY
	:	
CAPCO STEEL CORPORATION	:	
	:	
and	:	
	:	
CANAM STEEL CORPORATION	:	
Reach and Apply Defendant	:	

**MOTION TO EXTEND TIME OF TELEPHONE CONFERENCE**

Now comes defendant, Capco Steel Corporation (“Capco”) and hereby respectfully requests that this Court continue the telephone conference presently scheduled for January 4, 2006 at 12:30 p.m. to a date after January 15, 2006. In support thereof, defendant attaches hereto correspondence dated December 28, 2005 from Feeley & Driscoll, P.C. indicating that, despite best efforts, the audit could not be completed in accordance with the original deadline.

Respectfully submitted,  
Defendant,  
**CAPCO STEEL CORPORATION**  
By their Attorneys,

/s/ David M. Campbell  
Girard R. Visconti (BBO #510200)  
David M. Campbell (BBO# 645512)  
**Visconti & Boren Ltd.**  
55 Dorrance Street  
Providence, RI 02903  
(401) 331-3800  
(401) 421-9302 Fax

**CERTIFICATION**

I, the undersigned, hereby certify that on the 3rd day of January, 2006, I faxed and mailed a true copy of the within document by regular, first-class mail, postage prepaid, to the following:

Charles A. Roberts, Esq.  
Law Offices of Scott W. Wynn  
254 Main Street  
P.O. Box 290009  
Charlestown, MA 02129

Michael D. Vhay, Esq.  
DLA Piper Rudnick Grary Cary US LLP  
One International Place, 21<sup>st</sup> Floor  
Boston, MA 02110

/s/ David M. Campbell



**FEELEY & DRISCOLL, P.C.**  
Certified Public Accountants/Business Consultants

December 28, 2005

**PERSONAL AND CONFIDENTIAL**

Mr. Michael Caparco  
Mr. Christopher Carey  
Capco Steel Corporation, Inc.  
13 Acorn Street  
Providence, RI 02903

RE: CAPCO / CDSP

Dear Mike and Chris:

We are in the process of preparing our Agreed Upon Procedures Report in accordance with the American Institute of Certified Public Accountants for the purpose of determining that the profits were shared equally related to the Boston Convention and Exhibition Center.

We made our payroll and "other costs" selections and are in the process of reviewing the supporting documentation to verify the validity of these costs. The size of this project and the voluminous amount of documents have created unexpected delays in the completion of our report. We want to make sure that the quality of our work is in accordance with AICPA standards and we do not want to compromise our testing and / or procedures in light of this deadline. The work is 30% complete and we anticipate the audit to be 90% complete by January 6, 2006 with the issuance of the report by January 15, 2006.

We also anticipate providing each company with a copy of the report by January 15, 2006.

If you have any questions please feel free to contact me at 617-456-2451.

Sincerely yours,

FEELEY & DRISCOLL, P.C.

Justin Amico, CPA, CCFP, MBA, MST

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